सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 173 **Shillong, Monday, October 6, 2025** **14th Asvina, 1947 (S. E.)**

PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

———

NOTIFICATION

The 17th September, 2025.

No.ERTS (T) 3/2025/421. - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. **Short title and commencement.** (1) These rules may be called the Meghalaya Goods and Services Tax (Third Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 22nd day of September, 2025.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 31A, in sub-rule (2), for the figure “128”, the figure “140” shall be substituted.

3. In the said rules, with effect from the 1st day of April, 2025, in rule 39, in sub-rule (1A), after the words and figures “of section 9”, following shall be inserted, namely: -

“of the Meghalaya Goods and Services Tax Act, 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2025)”.

4. In the said rules, with effect from the 1st day of October, 2025, in rule 91, for sub-rule(2), the following sub-rule shall be substituted, namely: —

“(2). The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in **FORM GST RFD-04,** within a period not exceeding seven days from the date of the acknowledgement under sub-rule (1) or sub-rule (2) of rule 90:

Provided that the proper officer, for reasons to be recorded in writing, may not grant refund on provisional basis and proceed with the order under rule 92:

Provided further that the order issued in **FORM GST RFD-04** shall not be required to be revalidated b y the proper officer.".

5. In the said rules, in rule 110 ,—

(a) in sub-rule (1), -

(i) after the words "electronically and provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the proviso shall be omitted;

(b) in sub-rule (2), the proviso shall be omitted;

(c) in sub-rule (4), for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, letters and figures " in Part B of FORM GST APL-02A" shall be substituted.

6. In the said rules, after rule 110, the following rule shall be inserted, namely: —

"110A. Procedure for the Appeals to be heard by a single Member Bench. -

(1) The President or the Vice-President if so authorised by the President in respect of any State Bench, may either on his own motion or an application filed by the parties to the appeal, scrutinise the appeal and transfer such appeal to any single Member Bench within the respective State if the appeal does not involve a question of law.

(2) In case the single Member Bench, while hearing the appeal allotted under sub-rule (1), comes to a conclusion that the appeal may involve a question of law, such Bench shall for reasons to be recorded in writing send back the appeal to the President or the Vice-President, as the case may be, for reconsideration.

(3) During the scrutiny of appeal under sub-rule (1)or reconsideration of appeal under sub-rule (2), the fact as to whether in respect of the same taxable person within a State, the same issue for the same or a different tax period has already been heard or decided by a Bench comprising of a Technical Member and a Judicial Member, shall be taken into consideration and where such a matter exists, the appeal shall be heard by a Bench comprising of a Technical Member and a Judicial Member.

(4) For the purpose of reckoning the amount of fifty lakh rupees under sub-section (8) of section 109, the cumulative tax or input tax credit involved, or the amount of fine, fee or penalty, shall be determined with reference to all issues and all tax periods covered in the order appealed against.".

7. In the said rules, in rule 111, —

(a) in sub-rule (1), -

(i) after the words "provisional acknowledgement", the words, letters and figures "in Part A of FORM GST APL-02A" shall be inserted;

(ii) the *proviso* shall be omitted;

(b) in sub-rule (2), the *proviso* shall be omitted;

(c) in sub-rule (4), -

(i) for the words, letters and figures "in FORM GST APL-02", wherever they occur, the words, figures and letters "in Part B of FORM GST APL-02A" shall be substituted;

(ii) in the second proviso, for the words "self-certified copy" the words "self-attested copy" shall be substituted.

8. In the said rules, in rule 113, for sub-rule (2), the following sub-rule shall be substituted, namely: -

"(2) The Appellate Tribunal shall, along with its order under sub-section (1) of section 113, issue, or cause to be issued, a summary of the order in FORM GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal."

9. In the said rules, in FORM GSTR-9, -

(a) in the Table, -

(i) in Pt.III, under the heading "Details of ITC for the financial year", -

(A) against serial number 6, under the heading "Details of ITC availed during the financial year", -

(I) after the serial number A, and the entries relating thereto, the following shall be inserted, namely, -

"A1	ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A				
A2	Net ITC of the financial year =(A-A1)"				

(II) in the entry against serial number H, the words, brackets and letter "(other than B above)" shall be omitted;

(III) for serial number J and the entries relating thereto, the following shall be substituted, namely:-

"J	Difference (I-A2 above)"				

(IV) for serial number M and the entries relating thereto, the following shall be substituted, namely:-

"

M	ITC availed through ITC-01, ITC 02 and ITC-02A (other than GSTR-3B and TRAN Forms)				

";

(B) against serial number 7, under the heading "Details of ITC reversed and Ineligible ITC for the financial year",-

(I) after serial number A and the entries relating thereto, the following shall be inserted, namely: -

"

A1	As per Rule 37A				
A2	As per rule 38"				

";

(C) against serial number 8, under the heading "Other ITC related information",-

(I). for the entries against serial number B, the following shall be substituted, namely:-

"

B	ITC as per 6(B) above"	<Auto>			

";

(II). in the entries against serial number H, after the words, brackets, figure and letter "(as per 6(E) above)", the words "in the financial year" shall be inserted;

(III). after serial number H and the entries relating thereto, the following shall be inserted namely, -

"

"H1	IGST Credit availed on Import of goods in next financial year"				

";

(IV). for serial number I and the entry relating thereto, the following shall be substituted namely:-

"

"I	Difference [G- (H +H1)]"				

";

(ii) in Pt.IV, under the heading "Details of tax paid as declared in returns filed during the financial year"-

(A) for serial number 9, and the entries relating thereto, the following shall be substituted, namely: -

"

9	Description	Tax Payable	Paid through cash	Paid through ITC				Total Tax Paid	Difference between Tax payable and paid
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess		
	1	2	3	4	5	6	7	8 = 3+4+5+6+7	2-8"
	Integrated Tax								
	Central Tax								
	State/UT Tax								
	Cess								
	Interest								
	Late fee								
	Penalty								
	Other								

";

(iii) in Pt.V, under the heading "Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period."-

(A) for serial numbers 10, 11, 12, 13 and 14 and the entries relating thereto, the following shall be substituted, namely :-

"

10	Supplies / tax declared through Invoices / Debit Note / Amendments (+)					
11	Supplies / tax reduced through Amendments / Credit Note (-)					
12	ITC of the financial year reversed in the next financial year					
13	ITC of the financial year availed in the next financial year					
14	Differential tax paid on account of declaration in 10 & 11 above					
	Description		Payable		Paid	Difference
	1		2		3	2-3"
	Integrated Tax					
	Central Tax					

	State/UT Tax			
	Cess			
	Interest			

";

"(B) under the heading "Instructions", –

(i) for paragraph 1, the following paragraph shall be substituted namely:–

"1. Terms used:

(a) GSTIN: Goods and Services Tax Identification Number

(b) UQC: Unit Quantity Code

(c) HSN: Harmonised System of Nomenclature Code

(d) ITC: Input Tax Credit";

(ii) in paragraph 2A,–

(A) after the words, "financial year only", the words "for which annual return is being filed" shall be inserted;

(B) after the words "not be reported here", the words "until unless specifically required" shall be inserted;

(iii) in paragraph 4, -

(A) after the words, letters and figures "or FY 2023-24" the words, letters and figures "or FY 2024-25" shall be inserted;

(B) In the Table, -

(I). in second column, against table number "5D, 5E and 5F", after the letters and figures "FY 2023-24", the letters and figures "and FY 2024-25," shall be inserted;

(II). in second column, against table numbers 5H, 5I and "5J and 5K", for the word and figures "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(iv) In paragraph 5, in the Table, -

(A) in second column, against table number6A, for the word "taxpayer" the words "financial year" shall be substituted;

(B) after table number 6A and the entries relating thereto, the following shall be inserted namely, -

"

6A1	ITC in respect of the preceding financial year, but availed through FORM GSTR-3B of April to October of the Financial Year for which annual return is furnished, filed till 30th November of the Financial Year for which annual return is furnished and included in auto populated values in table 6A above, should be declared here. Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as this will be reported in the Table 6H below. Also, if any ITC which was claimed and reversed (other than due to rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here and this will not be reported in the Table 6H below.

";

(C) in second column, against table number 6B, -

(I) after the words, figures, brackets and letters "separately under 6(H) below.", the following shall be inserted, namely: –

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC which was availed (for the first time) should be declared in this table. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in Table 6H.";

(II) for the figures and word "2022-23 and 2023-24" the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted.

(D) in second column, against table numbers 6C and 6D for the words and figures "2022-23 and 2023-24" the words and figures "2022-23, 2023-24 and 2024-25," shall be substituted.

(E) in second column, against table number 6H after the words "shall be declared here." the following shall be inserted, namely:–

"However, for FY 2024-25 onwards, in case of ITC availed, reversed and then reclaimed, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) which was availed (for the first time) should be declared in Table 6B above. ITC which was reversed should be declared in the Table 7 and ITC that is reclaimed should only be declared in here.

Also, if any ITC which was claimed and reversed (due to rule 37 or rule 37A) in any of the preceding financial year but reclaimed during the financial year for which this return is being filed, shall be reported here.

Also, if any ITC which was claimed and reversed (other than rule 37 or rule 37A) in preceding financial year but reclaimed during the financial year for which this return is being filed, shall not be reported here as it is to be reported in the Table 6A1 above.";

(F) in second column, against table number 6J, after the words "this amount should be zero.", the following shall be inserted, namely: –
"However, for FY 2024-25 onwards, the difference between the total amount of net ITC of the financial year availed through FORM GSTR-3B as per Table 6A2 and input tax credit declared in row B to H shall be auto populated here. Ideally, this amount should be zero.";

(G) fortable number 6M and the entries relating thereto, the following table and entries shall be substituted, namely, -

"

6M	Details of ITC availed through **FORM ITC-01, FORM ITC-02 and ITC-02A** (i.e. ITC availed through Forms other than GSTR 3B, TRAN-I and TRAN-II) in the financial year shall be declared here.

";

(H) fortable number "7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H" and the entries relating thereto, the following table and entries shall be substituted namely, -

"

7A, 7A1, 7A2, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 37A, 38, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and

	details of ineligible transition credit claimed under **FORM GST TRAN-I** or **FORM GST TRAN-II** and then subsequently reversed. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. Any ITC reversed through **FORM ITC -03** or any other reversal not specified in any row above shall be declared in 7H. For FY 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only.

";

(I) against table number 8B, after the words and brackets "(without the CA certification).", the following shall be inserted, namely: –
"However, for FY 2024-25 onwards, the input tax credit as declared in Table 6B shall be auto-populated here." shall be inserted.

(J) in second column against table number 8H after the words "The input tax credit", words "availed in the financial year" shall be inserted.

(K) after table number 8H and the entries relating thereto, the following shall be inserted, namely, -

8H1	Out of 8G, the input tax credit on Import of goods which is availed in next financial year shall be declared here.

(v) . in paragraph 7,-

(A) after the words, letters and figures "filed upto 30th November, 2024" the following shall be inserted, namely:–
"From FY 2024-25 onwards, Part V consists of particulars of transactions for the financial year for which annual return is furnished but declared in the FORM GSTR-3B filed for the months of April to October of next financial year, filed upto 30th November of next financial year.";

(B) In the Table, –

(I) in second column, against table number "10 & 11", after the words, letters and figures "30th November, 2024 shall be declared here" the following shall be inserted, namely:–

"From FY 2024-25 onwards, for Table 10, details of supplies or tax increased through invoices or debit note or upward amendment of the same pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30th November of next financial year shall be declared here.

From FY 2024-25 onwards, for Table 11, details of supplies or tax reduced through invoices or credit note pertaining to the financial year but furnished in FORM GSTR-1 or as amended in FORM GSTR-1A or furnished through invoice furnishing facility of April to October of the next financial year, filed upto 30thNovemberof next financial year shall be declared here.";

(II) in second column, against table number 12, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:–

"For FY 2024-25 onwards, aggregate value of reversed ITC of the financial year which has been reversed through the return filed in next financial year filed upto 30th November, shall be declared here (This will not be part of Table 7). Table 4(B) of FORM GSTR-3B of next financial year may be used for filling up these details.";

(III) in second column, against table number 13, after the letters, words and figures "and 2023-24, the registered person shall have an option to not fill this table" the following shall be inserted, namely:–

"For FY 2024-25 onwards, details of ITC on supply of goods or services received pertaining to the financial year but ITC for the same was availed in return from April to October of next financial year filed upto 30th November, of next financial year shall be declared here. Table 4(A) of FORM GSTR-3B of April to October of next financial year may be used for filling up these details.
However, any ITC which was reversed in any of the financial years as per rule 37 or rule 37A but was reclaimed in next financial year, the details of such ITC reclaimed shall be furnished in the Table 6H of GSTR-9 to be filed for next financial year only. The same shall not to be reported here .";

(vi) in paragraph 8,in the Table, in second column, against serial numbers "15A, 15B, 15C and 15D", "15E, 15F and 15G", 16A, 16B, 16C, and "17&18", for the figures and word "2022-23 and 2023-24", wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(vii) in paragraph 9, for the word"only", the words "or electronic credit ledger" shall be substituted.

10. In the said rules, in FORM GSTR-9C, –

(a) in the Table,-

(i) in Pt.II, under the heading "Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR-9) ", against serial number 7, under the heading " Reconciliation of Taxable Turnover",–

(A) after the serial number D and the entries relating thereto, the following shall be inserted, namely, -

"

D1	Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 [Supplier to report]				

";

(B) in second column, against serial number E, for the letter and brackets (A-B-C-D)" the letters and brackets (A-B-C-D-D1)" shall be substituted;

(ii) in Pt.III under the heading "Reconciliation of tax paid",-

(A) againstserial number 9 under the heading "Reconciliation or rate wise liability and amount payable thereon",-

(I) after the entry serial number "K-1" and the entries relating thereto, the following shall be inserted, namely, -

"

K-2	Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]	NA			

";

(II) in second column, against serial number Q, for the word "paid" the word "payable" shall be substituted;

(B) against serial number11, under the heading "Additional amount payable but not paid (due to reasons specified under Table 6,8 and 10 above)",-

(I) for the word"Cash" the words and letters "cash or ITC" shall be substituted;

(II) after the entry relating to "Others", the following entry shall be inserted, namely: -

"

Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]	NA				

";

(iii) In Part V under the heading "Additional liability due to on-reconciliation", -

(A) for the word "Cash" thewords and letters"cash or ITC" shall be substituted;

(B) after the entry relating to "Others", the following shall be inserted namely: -

"

Supplies on which e-Supplies on which e-commerce operator is required to pay tax as per sub-section (5) of section 9 [E-commerce operator to report]					

";

(v) after part V, the following shall be inserted, namely: -

"

17	Late fee payable and paid		
	Description	Payable	Paid
	1	2	3
A	Integrated Tax		
B	Central Tax		
C	State Tax/UT Tax		

";

(b) under the heading "Instructions",-

(i) in paragraph 4, in the Table, -

(A) in second column, for the figures and word "2022-23 and 2023-24",wherever they occur, the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(B) after table number 7D and entries relating thereto, the following shall be inserted namely: -

"

7D1	Supplies on which tax is to be paid by ecommerce operators as per sub-section (5) of section 9 shall be declared here by the supplier.

";

(C) in second column, against table number 7E, for the words, figures, letters and brackets "reverse charge etc.) declared in Table 7B, 7C, 7D above." the words, figures, letters and brackets "reverse charge, supplies made sub-under section (5) of section 9 etc.) declared in Table 7B, 7C, and 7D and 7D1 above." shall be substituted;

(D) in second column against table 7F, for the letters, figures and brackets "(4N – 4G)", the letters, figures and brackets "(4N – 4G- 4G1)" shall be substituted;

(ii) in paragraph 6, in the Table-

(A) in second column against table number 14, for the figures and word "2022-23 and 2023-24", the figures and word "2022-23, 2023-24 and 2024-25," shall be substituted;

(C) after the table number 16 and entries relating thereto, the following shall be inserted, namely:–

"

17	Late fee will be payable as per section 47(2).

";

(iii) in paragraph 8, for the word "only", the words "or electronic credit ledger." shall be substituted.

11. In the said rules, after FORM GST APL-02, the following Form shall be inserted, namely: —

"FORM GST APL-02A

[See rules 110 and 111]

Part A

Provisional Acknowledgment for submission of Appeal/Application

<Name of applicant><GSTIN/Temp ID/UIN/Reference Number/BO ID with date>

"Your appeal has been successfully filed against <Application Reference Number>.

An appeal/application has been submitted by you on the Goods and ServicesTax Appellate Tribunal portal which is hereby provisionally acknowledged and its acceptance/admission is subject to scrutiny by the Registry/Bench. The Provisional Acknowledgement number is <Daily Number > dated _____."

GSTIN/Temporary ID/UIN/ENR -

Date of filing -

Time of filing -

filing/provisional acknowledgement number
-

Name of the person filing the appeal -

Appeal fees -

Transaction Id -

<Signature>

Place:
Date:

Name

Designation

ON Behalf of GST Appellate Tribunal

Part B

Final Acknowledgement communicating registration/rejection of Appeal/Application

Your appeal/application has been successfully filed/registered against <application reference number > dated < Date>.

GSTIN/Temporary ID/UIN/ENR -
Case Registration Number -
Date of acceptance –
Date of appearance: Time:

Court Number: Bench:

AR/JR/DR/R
GSTAT .....
Bench"

OR

Your appeal/application filed vide provisional acknowledgment reference number ------ dated ------ has been rejected

Date of rejection:

AR/JR/DR/R
GSTAT .. ..
Bench

OR

Your appeal/application having provisional acknowledgment reference number ------ dated ------ has been dismissed as withdrawn

Date of Dismissal:

AR/JR/DR/R
GSTAT .....
Bench"

OR

Your appeal/application having provisional acknowledgment reference number ------ dated ------ has been Rejected due to Wrong Jurisdiction

Date of Rejection:

AR/JR/DR/R
GSTAT .....
Bench"

OR

Your Appeal/application having provisional acknowledgment reference number ------ dated ------ has been rejected due to wrong applicability of place of supply issue.

Date of rejection:

AR/JR/DR/R
GSTAT .....
Bench"

12. In the said rules, after FORM GST APL-04, the following Form shall be inserted, namely: —

"Form GST APL-04 A

[See rule 113(2)]

Summary of the order and demand after issue of order by the Goods and Services Tax Appellate Tribunal

Whether remand order: Yes / No

Order Reference no.- Date of order-

1. GSTIN/Temporary ID/UIN –
2. Appeal Case Reference no. – Date:-
3. Name of the appellant –
4. Name of the Respondent –
5. Order appealed against –
   a) Order Type -- *Demand, Registration, Refund, Enforcement, Refund & Others*
   b) Ref Number – Date –
6. Personal Hearing – *(All hearing dates)*
7. Status of Order under Appeal- *Confirmed/Modified/Rejected*
   Confirmed – Order under Appeal is confirmed
   Modified – Order under Appeal is modified
   Rejected - - Order under Appeal is annulled
8. Order in brief: *(Free text, Max 2500 characters)–*
9. If demand order, then whether demand quantified: *(Yes/No)*
   (If the answer is YES, the demand quantified as follows:)

Section-I

Particulars	Central tax		State/UT tax		Integrated tax		Cess		Total	
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Others										
(f) Refund										

Section-II

Place of Supply/ Name of State/UT	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute					
	Amount Determined					
Add rows						

10. For Other orders and Demand orders which are not quantified

Issues as raised by proper officer	**Issues as determined by Appellate/Revisional authority**	**Order by GST Appellate Tribunal**

11. If remanded with directions:

a) Remanded to: *(specify authority to whom remanded. Adjudicating Authority, Appellate authority, Revisional authority, any other)*

b) Directions subject to which remanded, if any: *(Free text, Max 1000 words)*

Section-III (Anti-profiteering)

12. Order In brief: *(Drop -Down Values)*

a) Reduction in Price
b) Return to Recipient of Amount not passed on. along with interest
c) Deposit in Consumer Welfare Fund/s
d) Penalty Imposed (Amount to be specified)
e) Cancellation of Registration

Place: Signature:

Date: Designation:

Jurisdiction:"

13. In the said rules, for FORM GST APL-05, the following Form shall be substituted, namely: —

"Form GST APL-05

See rule 110(1)

Appeal to the Goods and Services Tax Appellate Tribunal

1. GSTIN/Temporary ID/UIN –
2. Name of the appellant –
3. Address of the appellant –
4. Respondent(s):
   (a)
   (b)
   (c)
   .....
   (Specify designation and office of the respondent(s))
5. Details of the authorised representative of the applicant:
   (a) Name..... Mobile ..... Email .....
   (b) Name..... Mobile ..... Email .....
   .....
6. Order appealed against - *APL-04/Rejected APL-02* Number -
   Date-

7. Is place of supply involved in the dispute – *Yes/No*
8. Designation and Office of the Appellate Authority/Revisional Authority passing the order appealed against -
9. Date of communication of the order appealed against –
10. Details of order challenged before Appellate authority/Revisional Authority:
    a) Number - Date –
    b) Order type (As per Annexure A)
    c) Period of dispute from (DDMMYYYY) To (DDMMYYY)
    (Applicable for demand related orders)
11. Details of the authority passing the order specified at Sl. no. 9: *(Specify designation and Office of the said authority)*
12. Name of the authorized representative
    (a) Name..... Mobile ..... Email .....
    (b) Name..... Mobile ..... Email .....
    .....
13. Act (CGST/ SGST/ IGST/ Cess)
14. Details of the case under dispute:
    a) Brief issue of the case under dispute
    b) Category of case under dispute *(As per Annexure B)*
    c) Market value of goods, where goods have been seized
15. Case Summary *(As per Annexure C)*
16. About Appellant *(As per Annexure D)*
17. Statement of facts *(As per Annexure E)*
18. Grounds of appeal
19. Prayer
20. Details of demand created, disputed and admitted.

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount determined by Appellate / Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order	Amount determined by Appellate / Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order	Amount determined by Appellate / Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order	Amount determined by Appellate / Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order	Amount determined by Appellate / Revisional authority, if any (A	Amount admitted (B)	Amount under dispute (C) (A-B) (Auto-populated from columns 3, 5, 7, 9, 10 & 11 of Table 9 of APL-04, where it is system or as per alternate flow of order
(a) Tax															
(b) Interest															

(c) Penalty															
(d) Fees															
(e) Other charges															

21. Details of payment of admitted amount and pre-deposit:

(a) Details of amount payable:

Particulars	**Central Tax**		**State/UT Tax**		**Integrated**		**Cess**		**Total Amount**	
	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)	(a) Admitted Amount	(b) Pre-deposit (10% of disputed tax)
(a) Tax										
(b) Interest										
(c) Penalty										
(d) Fees										
(e) Other charges										

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed admitted tax and cess)

Sr. No.	**Description**	**Tax payable**	**Paid through Cash/Credit Ledger**	**Debit entry no.**	**Amount of tax paid**			
					Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9
1	Integrated tax		Cash Ledger					
			Credit Ledger					
2	Central tax		Cash Ledger					
			Credit Ledger					
3	State/UT tax		Cash Ledger					
			Credit Ledger					

4	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid:

Sr. No.	**Description**	**Amount payable**				**Debit entry no.**	**Amount paid**			
		Integrated tax	**Central tax**	**State/UT tax**	**CESS**		**Integrated tax**	**Central tax**	**State/UT tax**	**CESS**
1	2	3	4	5	6	7	8	9	10	11
1	**Interest**									
2	**Penalty**									
3	**Late fee**									
4	**Others (specify)**									

Verification

I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. I further declare that no appeal against the impugned order has been preferred by me or my behalf before any Court or Authority or is pending before any Court or Authority.

Verified today, the _____ day of _____month_____ 20..._____

< Signature>

Place:
Name of the Applicant

Date:
Designation/Status

Annexure A

(Order Type)

S No	**List of 'Order Type'**
1	Demand Order
2	Refund Order
3	Registration Order
4	Enforcement Order
5	Recovery Order

6	Other order

Annexure B

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/	

		Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	

31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	
33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services		

Annexure C

Case Summary *(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell)*

Sr No	**Issue related to**	**As per order of adjudicating authority**	**As determined by Appellate/Revisional authority**	**As per stand of appellant before Tribunal**	**As declared/ claimed by present Appellant**
1	Registration				
2	Revocation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute *(mention HSN in corresponding columns of this row)*				
8	Any other				

User can add more than one Issue

Order Type and Issue Related to mapping

S No	Type of 'Order Type'	Case Summary- Issue related to
1	Demand Order	1) Short or nonpayment of tax 2) Levy of penalty 3) Levy of interest or late fee or fine 4) Classification dispute
2	Refund Order	1) Erroneous refund
3	Registration Order	1) Registration 2) Revocation of registration
4	Enforcement Order	1) Levy of penalty 2) Levy of interest or late fee or fine
5	Recovery Order	1) Denial/blocking of ITC
6	Other order	Any other

Annexure D

About Appellant

Constitution/ Identification Number	Constitution of Business	Statute under which incorporated	Date of Commencement of business	Addres s	Nature of Business	Any other relevant fact

Appellant to state in free text form as follows:

Appellant to mention:

(a). his constitution of business (e.g. Company, Partnership, HUF, Trust, etc.)

(b). Statute under which incorporated, if any (e.g. Companies Act, Trust Act, Societies Registration Act, etc.)

(c). date of its constitution

(d). constitution/identification number assigned to it by constituting authority (e.g. Corporate Identification Number in case of a company, etc.)

(e). Address of its Head Office and address of its principal place of business in State

(f). GSTIN/Temp Id and date from which registered under GST

(g). Nature of the business in which he/it is engaged (e.g. manufacturer /wholesaler /retailer / supplier of services, etc.)

(h). *Any other relevant fact in view of the appellant"*

Annexure E

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment	Action By	Date	Brief Narration

no.			
<Add rows, if required>"			

14. In the said rules, for FORM GST APL-06, the following Form shall be substituted, namely: —

"FORM GST APL-06

[See rule 110(2)]

Cross-objections before the Appellate Tribunal under sub-section (5) of section 112

Sr. No.	Particulars				
1	Appeal No. – Date of filing –				
2	Present Cross-objection being filed by: o GSTIN/Temporary ID/UIN/CRN/ARN – o Name – o e-mail id – o Contact number – o Address for communication – o Designation of officer – o Office details – o e-mail id – o Contact number -				
3	*Order no. – **(Order of the Appellate/Revisional authority)** -* *Date-*				
4	*Designation alongwith jurisdiction of the officer passing the order appealed against –* *Designation:* *Jurisdiction:* *Order Passed by:*				
5	Date of communication of the order appealed against –				
6	Name of the authorized representative, where available –				
	e-mail id of said representative –				
	Contact number of said representative				
7	Details of the case under dispute –				
(i)	Period of dispute -				
(ii)	Amount under dispute	Central tax	State/UT tax	Integrated tax	Cess
	(a) Tax				
	(b) Interest				
	(c) Penalty				
	(d) Fees				
	(e) Other charges (specify)				
(iii)	Market value of seized goods, where one of the issues involved is seizure/confiscation of goods -				

8	Summary of Issues involved and summary of reply thereto – ***Annexure A***				
9	Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the taxpayer or the Commissioner of State/Central tax/UT tax, as the case may be - OR Date of receipt of notice of appeal or application filed with the Appellate Tribunal by the person filing the present cross-objection -				
10	Demand Table				
	Category	Tax	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per the person filing this cross objection
	Tax	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Interest	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Penalty	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Fees	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Others	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			
	Refund	Central Tax			
		State/UT Tax			
		Integrated Tax			
		Cess			
		Total			

11	Reliefs claimed in memorandum of cross-objections.				
12	Summary of reply ***(Annexure B)***				
13	Grounds of Cross-objection				
14	Para-wise reply (***upload separately***)				
	Verification I, < _____ >, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and the same is derived from information, documents and records in my possession and further that nothing has been concealed therefrom. Verified today, the _____ day of ____month_____ 20..._____ Place : Date : **<Signature>** Name of the person filing this cross-objection :: Designation/Status of Applicant/officer :"				

Annexure A

Summary of Issues involved and summary of reply thereto

S. No	Category of case under dispute or Issues involved	Tab	Tab Amount involved *(where quantifiable)*	Summary of Reply
1.	Misclassification of any goods or services or both	Mention HSN		
2.	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date		
3.	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/Revisionary order		
4.	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
5.	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order		
6.	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order		
7.	Whether applicant is required to be registered or has been granted suo-moto registration	Mention section and rule specified in Appellate/ Revisionary order		
8.	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and rule and Schedule specified in Appellate/ Revisionary order		
9.	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order		
10.	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order		
11.	Suspension of registration	Mention section and rule specified in Appellate/		

		Revisionary order		
12.	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order		
13.	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order		
14.	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
15.	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order		
16.	Order accepting reply of taxpayer/order dropping show cause notice	Mention section and rule specified in Appellate/ Revisionary order		
17.	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order		
18.	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order		
19.	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order		
20.	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order		
21.	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order		
22.	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order		

23.	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order		
24.	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order		
25.	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order		
26.	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order		
27.	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
28.	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order		
29.	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order		
30.	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order		
31.	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order		
32.	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order		
33.	Order relating to provisional attachment of property	Mention section and rule specified		

		in Appellate/ Revisionary order		
34.	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order		
35.	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order		
36.	Anti profiteering related matter			
37.	Others-			
38.	Issues related to Place of supply of goods and/or services			

Annexure B

Summary of Reply

(indicate Amount in INR, wherever quantified and wherever applicable)

(Not exceeding 1000 characters in each cell)

Sr No	Issue related to	As per order of adjudicating authority	As determined by Appellate/ Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant	Reply to ground/issue raised in Appeal before GSTAT
1	Registration					
2	Revocation of cancellation of registration					
3	Denial/blocking of ITC					
4	Short or non-payment of tax					
4	Erroneous refund					
5	Levy of Penalty					
6	Levy of interest or late fee or fine					
7	Classification dispute *(mention HSN in corresponding columns of this row)*					
8	Any other					

".

15. In the said rules, for FORM GST APL-07, the following Form shall be substituted, namely: —

"FORM GST APL-07

[See rule 111]

(Application to the Appellate Tribunal under sub section (3) of Section 112)

1. Name and designation of the appellant/Office of Appellant:
   (a). Name
   (b). Designation
   (c). Jurisdiction
   (d). State/Centre

2. GSTIN/Temporary ID/UIN (of the respondent) -
3. Name of the respondent
4. Address of the respondent
5. Order appealed against – Number - Date -
6. Complete Designation, along with jurisdiction of the Appellate Authority/Revisional Authority passing the order appealed against –
7. Date of communication of the order appealed against –
8. Details of the case under dispute:
   a. Brief issue of the case under dispute
   b. Period of dispute –
   c. Case Summary *(As per Annexure A)*
   d. Market value of seized goods, where one of the issues involved is seizure/confiscation of goods
9. About Respondent *(As per Annexure B)*
10. Is place of supply involved in the dispute- Yes/No
11. Statement of facts *(As per Annexure C)*
12. Grounds of appeal –
13. Prayer –
14. Category of case under dispute or Issues involved – *(as per Annexure D)*
15. Details of demand:

Particulars	Central Tax			State/UT Tax			Integrated Tax			Cess			Total Amount		
	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07. where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)	Amount of demand as per the order of the adjudicating authority (A) (Auto-populated from APL-01/DRC-07, where it is in the system OR to be manually filled in by appellant)	Amount of demand determined by Appellate / Revisional authority, if any (Auto-populated from columns , where it is in the system or to be manually filled in by appellant)	Amount as per present appellant (c)
(a) Tax															
(b) Interest															
(c) Panelty															
(d) Fees															

(e) Other charges															

I hereby declare that I have been duly authorized/directed by the Commissioner in accordance with sub-section (3) of Section 112 of the Act to file this application before the Appellate Tribunal and a true copy of the said direction/authorization is being uploaded herewith

Place:

Date: <Signature>

Name of the Officer:
Designation:
Jurisdiction:

Annexure A

Case Summary

(indicate Amount in INR, wherever quantified and wherever applicable, not exceeding 1000 characters in each cell)

Sl No	Issue related to	As per order of adjudicating authority	As determined by Appellate/Revisional authority	As per stand of appellant before Tribunal	As declared/ claimed by present Appellant
1	Registration				
2	Revocation of cancellation of registration				
3	Denial/blocking of ITC				
4	Short or non-payment of tax				
4	Erroneous refund				
5	Levy of Penalty				
6	Levy of interest or late fee or fine				
7	Classification dispute *(mention HSN in corresponding columns of this row)*				
8	Any other				

Annexure B

About Respondent

Constitution of Business	Address	Nature of Business	Any other relevant fact

GSTN/Temp ID	Constitution of Business	Any other constitution business	Address	Nature of business	Any other relevant fact

Annexure C

Statement of Facts (Case History)

(indicate Amount in INR, wherever quantified and wherever applicable, Not exceeding 1000 characters in each cell, Upload documents if necessary)

Reference/ acknowledgment no.	Action By	Date	Brief Narration

Annexure D

(Category of case under dispute or issues involved)

S No	List of 'Category of case under dispute	Tab	Tab Amount involved (where quantifiable)
1	Misclassification of any goods or services or both	Mention HSN	
2	Wrong applicability of a notification issued under the provisions of this Act	Mention notification no. and date	
3	Incorrect determination of time of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
4	Incorrect determination of value of supply of goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
5	Incorrect admissibility of input tax credit of tax paid or deemed to have been paid/credit to credit ledger/denial of ITC/blocking of credit	Mention section and rule specified in Appellate/ Revisionary order	
6	Incorrect determination of the liability to pay tax on any goods or services or both	Mention section and rule specified in Appellate/ Revisionary order	
7	Whether applicant is required to be registered or has been granted suomoto registration	Mention section and rule specified in Appellate/ Revisionary order	
8	Whether any particular thing done by the applicant results in supply of goods or services or both	Mention section and ruie and Schedule specified in Appellate/ Revisionary order	
9	Rejection/acceptance of application for registration	Mention section and rule specified in Appellate/ Revisionary order	
10	Rejection/acceptance of application for amendment to registration	Mention section and rule specified in Appellate/ Revisionary order	
11	Suspension of registration	Mention section and rule specified in Appellate/ Revisionary order	
12	Order dropping show-cause in relation to registration	Mention section and rule specified in Appellate/ Revisionary order	
13	Denial of facility to pay tax under composition scheme	Mention section and rule specified in Appellate/ Revisionary order	
14	Cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
15	Rejection/acceptance of application for revocation of cancellation of registration	Mention section and rule specified in Appellate/ Revisionary order	
16	Order accepting reply of taxpayer/order dropping show cause	Mention section and rule	

	notice	specified in Appellate/ Revisionary order	
17	Order of disqualification of GSTP/cancellation of enrolment of GSTP	Mention section and rule specified in Appellate/ Revisionary order	
18	Transfer/Initiation of recovery/ Special mode of recovery (all kinds of garnishee)	Mention section and rule and Form of order specified in Appellate/ Revisionary order	
19	Tax wrongfully collected/Tax collected not paid to Government.	Mention section and rule specified in Appellate/ Revisionary order	
20	Order of assessment including that of a non-filer or evading registration or protective assessment	Mention section and rule specified in Appellate/ Revisionary order	
21	Determination of tax not paid or short paid on outward supply u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
22	Excess ITC availed/utilized u/s 73	Mention section and rule specified in Appellate/ Revisionary order	
23	Order for re-credit in credit ledger of claim for refund rejected or of wrongly obtained refund being deposited	Mention section and rule specified in Appellate/ Revisionary order	
24	Order rejecting/granting provisional refund	Mention section and rule specified in Appellate/ Revisionary order	
25	Order denying/reducing/withholding/granting refund	Mention section and rule specified in Appellate/ Revisionary order	
26	Issue related to provisional assessment	Mention section and rule specified in Appellate/ Revisionary order	
27	Fraud or wilful suppression of fact leading to non-payment/short payment of tax determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
28	Excess ITC availed/utilized determined u/s 74	Mention section and rule specified in Appellate/ Revisionary order	
29	Issues related to seizure/confiscation of goods/books/property or release of such goods/books/property	Mention section and rule specified in Appellate/ Revisionary order	
30	Order relating to rectification/withdrawal of an earlier order	Mention section and rule specified in Appellate/ Revisionary order	
31	Order creating/modifying/withdrawing demand under earlier law	Mention section and rule specified in Appellate/ Revisionary order	
32	Order permitting payment in instalments	Mention section and rule specified in Appellate/ Revisionary order	

33	Order relating to provisional attachment of property	Mention section and rule specified in Appellate/ Revisionary order	
34	Order imposing penalty	Mention section and rule specified in Appellate/ Revisionary order	
35	Order permitting compounding of any offense or withdrawing such order	Mention section and rule specified in Appellate/ Revisionary order	
36	Anti-profiteering related matter		
37	Others-		
38	Issues related to Place of supply of goods and/or services"		

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No.345 - 680 + 20 — 6 - 10 - 2025.
website:- http://megpns.gov.in/gazette/gazette.asp

सत्यमेव जयते

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 174 **Shillong, Monday, October 6, 2025** **14th Asvina, 1947 (S. E.)**

PART–IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/422. - In exercise of the powers conferred by sub-section (6) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely:-

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Central Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

Sl. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation.-

(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of October, 2025.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

SHILLONG: Printed and Published by the Director, Printing and Stationery, Meghalaya, Shillong.
(Extraordinary Gazette of Meghalaya) No. 347 - 680 + 20 — 6 – 10 – 2025
website:- http://megpns.gov.in/gazette/gazette.asp

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The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 175 **Shillong, Monday, October 6, 2025** **14th Asvina, 1947 (S. E.)**

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GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 17th September, 2025.

No.ERTS(T)3/2025/423. - In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Meghalaya Goods and Services Tax Act, 2017 (10 of 2017), the State Government on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is upto two crore rupees, from filing annual return that said financial year.

SIBHI CHAKRAVARTHY SADHU,
Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.

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